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**NINETEENTH JUDICIAL DISTRICT  
INDIGENT DEFENDER BOARD  
GENERAL PURPOSE FINANCIAL STATEMENTS  
DECEMBER 31, 2000**

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Center and, where appropriate, at the office of the parish clerk of court.

Release Date 7-18-01

NINETEENTH JUDICIAL DISTRICT INDIANT DEFENDER BOARD  
GENERAL PURPOSE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2000  
WITH SUPPLEMENTAL INFORMATION SCHEDULES

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## **GENERAL PURPOSE FINANCIAL STATEMENTS**

JOHN D. BUTLER & COMPANY  
A PROFESSIONAL ACCOUNTING CORPORATION  
P. O. BOX 20  
BRIAR, LOUISIANA 70506-0020  
-----  
(504) 775-4982

INDEPENDENT AUDITORS' REPORT

March 30, 2001

To The Board Of Directors  
Nineteenth Judicial District  
Indigent Defender Board  
P.O. Box 3358  
Baton Rouge, Louisiana 70821

We have audited the accompanying general purpose financial statements of the Nineteenth Judicial District Indigent Defender Board, component unit of the City of Baton Rouge and Parish of East Baton Rouge, Louisiana, as of December 31, 2000, and for the year then ended. These general purpose financial statements are the responsibility of the Nineteenth Judicial District Indigent Defender Board's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Nineteenth Judicial District Indigent Defender Board, as of December 31, 2000, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

The required supplemental information, as listed in the table of contents, is not a required part of the general purpose financial statements, but is supplementary information required by the Governmental Accounting Standards Board. This required supplemental information is the responsibility of the Nineteenth Judicial District Indigent Defender Board's management. It has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects when considered in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued our report dated March 30, 2001, on our consideration of the Nineteenth Judicial District Indigent Defender Board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The accompanying supplemental information listed in the table of contents under Supplemental Information is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Sincerely,



John D. Butler & Company  
A Professional Accounting Corporation

**REQUIRED SUPPLEMENTAL INFORMATION  
(PART 1 OF 2)**



## THE OFFICE OF PUBLIC DEFENDER

Michael A. Mitchell, Director

Baton Rouge, Louisiana

800 Louisiana Ave.

70802

(225) 389-5158

www.opd.louisiana.gov

P.O. Box 8058

Baton Rouge, LA 70821

### MANAGEMENT'S DISCUSSION AND ANALYSIS

The purpose of this section is to offer management's discussion and analysis of the Board's financial performance during the year ended December 31, 2000. It should be read in conjunction with the financial report taken as a whole.

#### OVERVIEW OF THE FINANCIAL STATEMENTS

There are two types financial statements that each present a different view of the Board as follows:

- (1) The government-wide financial statements, beginning on page xxx, present financial information for all activities of the Board from an economic resources measurement focus using the accrual basis of accounting. These provide both short-term and long-term information about the Board's overall financial status.
- (2) Fund financial statements, beginning on page xxx, present information on the individual funds of the Board allowing for more detail. The measurement focus and basis of accounting used to prepare these statements is dependent on the fund type. The Board has only one fund as follows:
  - (A) Governmental Funds – These include the general fund that uses a current financial resources measurement focus and the accrual basis of accounting. The statements in this section represent the short-term financing of general government.

The notes which follow the financial statements are intended to provide further detail and explanation for the information contained in the statements.

#### GOVERNMENTAL ACTIVITIES

Funding continues to be a concern as revenues fell 13% or \$308,552. Of this decrease, 79% is attributable to grant proceeds from the District Assistance Fund administered by the Louisiana Indigent Defender Board. We are currently working on a Policy Conflict Panel to be comprised of three attorneys that will work similarly to the existing panel for capital cases. These attorneys will be paid \$35,000 each. Also, in

**NINETEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Continued)  
DECEMBER 31, 2005**

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the works is the creation of a pro bono panel in conjunction with the Baton Rouge Bar Association to handle indigent cases. Both of these will help us budget our funds better as well as eliminate expenditures to which we have no control. Additional assistance in this regard will come in the increased court costs that were approved by the Baton Rouge City Court and the 19<sup>th</sup> Judicial District Court for 2005. The decrease in revenues was accompanied by only a 3% decrease in expenditures. The most significant decrease was in capital defense and expert witnesses as a result of lower allowances from the District Assistance Fund.

The office placed eleven (11) new employees into service during the year. The Board is conducting a review of case management systems (particularly those used by public defender offices) and will solicit grant funding from the LIDAB for the purchase of the necessary software to put this new system in place. This will allow for better accuracy in our reporting of statistical data, case tracking and management.

The Board closed approximately 1,600 felony files over the past year. The office opened 4,600 juvenile files, 7,200 files from Baton Rouge City Court, 4,840 District Court files, 2,000 non-support files and 1,260 files from Baker City Court.

The Board renewed its contract with the Louisiana Appellate Project which handles non-capital case appeals for this and other indigent defender offices throughout the State. There is no direct cost to the Board associated with this contract that represents considerable savings to our program.

#### **CONTACTING THE BOARD'S FINANCIAL MANAGEMENT**

This financial report is designed to provide a general overview of the Board's finances and to demonstrate accountability for the funds it receives. If you have questions about this report or need additional information, contact Beverly Rice, P. O. Box 3356, Baton Rouge, La. 70821, (225)389-3150.



## GOVERNMENT-WIDE FINANCIAL STATEMENTS

**NINETEENTH JUDICIAL DISTRICT INSIDENT DEFENDER BOARD  
STATEMENT OF NET ASSETS  
DECEMBER 31, 2000**

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	<i>Governmental Activities</i>
<b>ASSETS</b>	
Cash and cash equivalents	\$ 107,793.70
Prepaid expenses	11,214.37
Receivables, net	305,263.78
Restricted Assets:	
Cash and cash equivalents	254,245.11
Capital assets, net	<u>52,806.33</u>
Total Assets	811,323.29
<b>LIABILITIES</b>	
Accounts payable	394,212.55
<b>NET ASSETS</b>	
Invested in capital assets, net of related debt	52,806.33
Restricted for:	
Prepaid expenses	11,214.37
Capital defense	254,245.11
Unrestricted	<u>98,844.93</u>
Total Net Assets	<u>417,110.74</u>

The accompanying notes are an integral part of this statement.

NINETEENTH JUDICIAL DISTRICT INCIDENT DEFENDER BOARD  
STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2000

	Program Revenues	Net Revenues (Expenses)		
Functional/Program	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities
Governmental Activities				
General government	\$ 324,587.35	\$ .00	\$ 15,000.00	\$ (309,587.35)
Public defense	1,888,354.50	.00	408,881.00	(1,882,703.50)
Total Governmental Activities	2,213,851.85	.00	423,881.00	(1,882,208.85)
	General Revenues			
				1,812,208.00
				<u>57,123.28</u>
			Total General Revenues	<u>1,869,331.28</u>
			Change in Net Assets	(82,876.87)
			Net Assets, as restated	<u>479,889.71</u>
			Net Assets, ending	<u>417,110.74</u>

The accompanying notes are an integral part of this statement.

## FUND FINANCIAL STATEMENTS

NINETEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2000

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<b>ASSETS:</b>	<b>General</b>
Cash and cash equivalents	\$ 107,700.70
Prepaid expenses	11,214.37
Receivables, net	
Court	213,073.64
Sheriff	34,626.00
Probation	104,533.89
Hearl subsidy	24,250.00
Other	1,680.36
Restricted Assets:	
Cash and cash equivalents	254,245.11
<b>TOTAL ASSETS</b>	<b><u>739,516.96</u></b>
<b>LIABILITIES AND FUND BALANCES</b>	
<b>Liabilities:</b>	
Accounts payable	324,212.55
<b>Fund Balance:</b>	
Reserved for prepaid expenses	11,214.37
Reserved for capital defense	254,245.11
Unreserved	<u>38,044.93</u>
Total Fund Balance	<u>304,304.41</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b><u>739,516.96</u></b>

The accompanying notes are an integral part of this statement.

**NINETEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
YEARS ENDED DECEMBER 31, 2000 AND 1999**

	2000	1999
<b>REVENUES</b>		
Fines and forfeitures	\$ 1,812,208.80	1,851,502.58
Grant proceeds	189,013.00	435,748.74
Donated goods and services	182,810.00	188,322.38
Donated facilities	15,000.00	15,000.00
Contributed services	44,828.99	83,171.81
Interest earned	<u>12,122.28</u>	<u>13,792.35</u>
Total Revenues	2,266,982.88	2,589,535.05
<b>EXPENDITURES</b>		
Salaries and related benefits	1,808,387.18	1,813,250.71
Insurance	24,732.02	21,888.89
Office supplies and expenses	101,555.82	100,415.03
Capital outlay	17,090.44	320.42
Occupancy	156,120.39	153,921.78
Defense/transport witnesses	156,008.43	240,368.48
Travel	<u>48,694.73</u>	<u>48,038.21</u>
Total Expenditures	2,316,588.05	2,387,458.20
Net Change in Fund Balance	(65,605.17)	202,086.85
Fund Balance, beginning	<u>420,933.08</u>	<u>227,825.73</u>
Fund Balance, ending	<u>355,327.91</u>	<u>429,912.58</u>

The accompanying notes are an integral part of this statement.

**NINETEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET  
TO THE GOVERNMENT-WIDE STATEMENT OF NET ASSETS  
DECEMBER 31, 2000**

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Total Fund Balance - Governmental Funds	\$ 304,304.41
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Amounts reported for governmental activities in the  
Statement of Net Assets are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the Governmental Funds Balance Sheet	<u>52,800.33</u>
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Total Net Assets of Governmental Activities	<u>\$17,150.74</u>
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The accompanying notes are an integral part of this statement.

**NINETEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCE OF  
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES  
YEAR ENDED DECEMBER 31, 2000**

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Net Change in Fund Balance - Governmental Funds	\$ (85,606.57)
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Amounts reported for governmental activities in the  
Statement of Activities are different because:

Governmental funds report capital outlays as expenditures.  
However, in the Statement of Activities, the cost of these  
assets is allocated over their estimated useful lives as  
depreciation expense. This is the amount by which capital  
outlay exceeded depreciation charged in the current period.

2,727.20

Change in Net Assets of Governmental Activities	<u><u>\$2,821.63</u></u>
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The accompanying notes are an integral part of this statement.



## NOTES TO FINANCIAL STATEMENTS

**NINETEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
INDEX TO NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

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**NINETEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2000**

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**INTRODUCTION**

The Nineteenth Judicial District Indigent Defender Board was established for the Nineteenth Judicial District by Louisiana Revised Statutes §15:144 - 15:148. The Board is composed of seven (7) members which are selected by the district court judges from nominees provided by the Bar Association within the judicial district.

The main purpose of the Board is to provide counsel for indigent defendants. The appointments usually exceed 5,000 per year out of a population of approximately 500,000 in the district.

The Board employs fifty-one (51) persons, and in addition, maintains a panel of volunteer attorneys who represent certain defendants although a fee is paid for those cases.

The Board meets quarterly to discuss operations, budgets, problems, etc., and its members are not compensated.

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

The accounting and reporting practice of the Board conforms to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the Governmental Accounting Standards Board (GASB) which is the standard-setting body for establishing governmental accounting and financial reporting principles.

The following is a summary of certain significant accounting policies:

**Financial Reporting Entity:** Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the Board includes all funds which are controlled by or dependent on the Board which was determined on the basis of oversight responsibility, including accountability for fiscal and budget matters, designation of management or governing authority and authority to issue debt. While the Board is a part of the district court system, State statute gives each district board control over its operations. It operates autonomously from the State of Louisiana and independently from the district court system and, therefore, issues its own financial statements. Considered a component unit of the City of Baton Rouge and Parish of East Baton Rouge, these financial statements are included in that entity's financial statements.

**Government-Wide Accounting:** In accordance with Government Accounting Standards Board's Statement No. 34, the Board has presented a Statement of Net Assets and Statement of Activities. These statements include the primary government and its component units, if applicable, with the exception of fiduciary funds. These funds are reported separately, if any. Government-wide accounting is designed to provide a more comprehensive view of the government's operations and financial position as a single economic entity.

**NINETEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

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Government-wide statements distinguish between governmental-type and business-type activities. Governmental activities are those financed through taxes, intergovernmental revenues and other non-exchange revenues and are usually reported in governmental and internal service funds. Business activities are financed in whole or in part through fees charged for goods or services to the general public and are usually reported in proprietary funds.

Policies specific to the government-wide statements are as follows:

*Eliminating Internal Activity*

Interfund receivables and payables are eliminated in the Statement of Net Assets except for the net residual amounts due between governmental and business-type activities. These are presented as internal balances. The allocation of overhead expenses from one function to another or within the same function are eliminated in the Statement of Activities. Allocated expenses are reported by the function to which they were allocated.

*Application of GASB Statements and Interpretations*

Reporting on governmental-type and business-type activities are based on GASB Statements and Interpretations issued after November 30, 1989, except where they conflict or contradict GASB pronouncements.

*Capitalizing Assets*

Tangible and/or intangible assets used in operations with an initial useful life that extends beyond one year are capitalized. Infrastructure assets such as roads and bridges are also capitalized. Capital assets are recorded at their historical cost and are depreciated using the modified cost recovery system over their estimated useful lives. They are reported net of accumulated depreciation on the Statement of Net Assets.

Under the requirements of GASB Statement No. 34, the board is considered a Phase 3 government as its total annual revenues are less than \$10 million. Such governments are not required to report major general infrastructure assets retroactively. This does not impact the board as it does not have any infrastructure assets to report.

*Program Revenues*

The Statement of Activities presents two categories of program revenues - (1) charges for services; (2) operating grants and contribution. Charges for services are those revenues arising from charges to customers who purchase, use or directly benefit from goods and services provided by the Board. Because the purpose of the Board is to provide legal counsel to indigents, there are no such revenues. Grants and contributions, whether operating or capital in nature, are revenues arising from receipts that are restricted for a specific purpose. These include donated funds, services and facilities.

*Direct/Indirect Expenses*

Expenses are reported according to function except for those that meet the definition of special or extraordinary items. Direct expenses are specifically associated with a service or program. Indirect expenses include general government or administration that cannot be

**NINETEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

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specifically traced to a service or program.

**Operating Revenues**

Proprietary funds separately report operating and non-operating revenues. The Board does not have any proprietary funds.

**Restricted Net Assets**

Restricted net assets are those for which a constraint has been imposed either externally or by law. The Board recognizes the use of restricted resources for expenditures that comply with the specific restrictions. Restricted resources are exhausted before unrestricted net assets are used.

**Fund Accounting:** The Board uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate entity with a self-balancing set of accounts. The Board has only one fund that is considered a governmental fund. The fund classification and a description of the existing fund type follows:

**Governmental Funds:** Governmental funds account for all or most of the Board's general activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of general fixed assets, and the servicing of general long-term obligations. Governmental funds include:

1. **General Fund** - the general operating fund of the Board and accounts for all financial resources, except those required to be accounted for in other funds.

**Basis of Accounting/Measurement Focus:** The accounting and financial reporting treatment applied to a fund is determined by the type of financial statement presentation.

The government-wide statements are reported using an economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and liabilities associated with the operation of governmental-type and business-type activities are included in the Statement of Net Assets. Revenues are recognized when earned, and expenses are recognized at the time the liabilities are incurred, regardless of when the related cash flows take place, in the Statement of Activities. Non-exchange transactions such as grants are recognized in the year the eligibility requirements are met. In these statements, capital assets are reported and depreciated in each fund.

Governmental funds are reported using a current financial resources measurement focus and the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Revenues are recognized when measurable and available, and expenditures are recorded when the related fund liability is

**NINETEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2000**

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incurred. An exception is unsecured principal and interest on general long-term debt which is recognized when due. The Board considers all revenues available if they are collected within sixty (60) days after year-end. Expenditures for capital assets are reported as current expenses, and such assets are not depreciated.

**Budgets and Budgetary Accounting:** The Board is not required under Louisiana Revised Statutes to have public meetings and adopt a budget. However, for good financial practice, the Executive Director does prepare an annual budget. The budget is reviewed periodically.

**Cash and Cash Equivalents:** Cash includes amounts in demand deposits, interest-bearing demand deposits and money market accounts. Cash equivalents include amounts in time deposits and those investments with original maturities of ninety (90) days or less. Under state law, the Board may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**Investments:** Investments are limited by Louisiana Revised Statute §33:2366. If the original maturities of investments exceed ninety (90) days, they are classified as investments. Otherwise, the investments are classified as cash and cash equivalents. In accordance with GASB Statement No. 31, investments are recorded at fair value with the corresponding increase or decrease reported in investment earnings. The Board did not have any certificates of deposit or other investments with maturities extending beyond ninety (90) days.

**Prepaid Expenses:** Prepaid expenses are composed of \$10,837.37 in prepaid insurance and \$1,177.00 in prepaid leases. Insurance policies are pro-rated for the term of the various policies using the allocation method.

**Restricted Assets:** Proceeds from the Louisiana Indigent Defender Board are classified as restricted assets on the balance sheet because their use is limited to capital defense and expert witnesses. Components of these are as follows:

	Capital Defense/ Expert Witnesses
Demand deposits	\$ 51,091.07
Money market savings	203,154.04
Total	<u>254,245.11</u>

**Capital Assets:** The Board's assets are recorded at historical cost. Contributed assets, if any, are reported at estimated fair value at the time of the donation. Depreciation is recorded using the straight-line method over the useful lives of the assets as follows:

Equipment	5 years
Office furniture	7 -10 years

**NINETEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2000**

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The Board's capitalization policy includes adding all assets with a value of \$500 or more. However, assets that are less in value may be capitalized if their use will benefit more than one period such as recording equipment or chairs.

In June 1999, the Governmental Accounting Standards Board issued Statement No. 34 which requires the inclusion of infrastructure assets used in governmental activities in the general purpose financial statements retroactively reported back to 1982. This does not impact the Board as it has no infrastructure assets.

**Compensated Absences:** Board policy allows sick time to accrue at one (1) day per month or four (4) hours each pay period which is semi-monthly. Vacation accrues according to the position held as follows:

Attorneys	4 weeks
Investigators, Admin. Assistant And Office Manager	3 weeks
Secretaries	2 weeks

All sick and vacation time expires at the end of each year, and therefore, no provision for compensated absences has been recorded in the accompanying financial statements.

**Long-Term Obligations:** In the government-wide financial statements, debt principal payments of both government and business-type activities are reported as decreases in the balance of the liability on the Statement of Net Assets. In the fund financial statements, however, debt principal payments of governmental funds are recognized as expenditures when paid.

The Board did not have any long-term debt as of December 31, 2000.

**Net Assets/Fund Balances:** In the Statement of Net Assets, the difference between a government's assets and liabilities is recorded as net assets. The three components of net assets is as follows:

*Invested in Capital Assets, Net of Related Debt*

This category records capital assets net of accumulated depreciation and reduced by any outstanding balances of bonds, mortgages, notes or other borrowings attributable to the acquisition, construction or improvement of capital assets.

*Restricted Net Assets*

Net assets that are restricted by external sources such as banks or by law are reported separately as restricted net assets. When assets are required to be retained in perpetuity, those non-expendable net assets are recorded separately from expendable net assets. These are components of restricted net assets.

**NINETEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2000**

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**Unrestricted Net Assets**

This category represents net assets not appropriable for expenditures or legally segregated for a specific future use.

In the Balance Sheet of governmental funds, fund balances are segregated as follows:

**Reserved**

These resources are segregated because their use is earmarked for a specific use.

**Unreserved**

This category represents that portion of equity not appropriable for expenditures or legally segregated for a specific future use.

**Use of Estimates:** The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

**NOTE 2. CASH AND CASH EQUIVALENTS**

At December 31, 2000, the Board had cash and cash equivalents (book balances) totaling \$362,038.01 as follows:

	<u>Governmental</u> <u>Activities</u>
Demand deposits	\$ 75,325.74
Interest-bearing	
demand deposits	83,561.03
Money market savings	203,151.09
Total	<u>362,038.01</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.



**NINETEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2000**

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At December 31, 2000, the Board had \$428,617.06 in deposits (collected bank balances). These deposits are secured from risk by federal deposit insurance of \$400,000.00 on demand deposits and \$200,000.00 on interest-bearing demand deposits and money market savings. There is also \$150,000.00 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Demand deposits	\$ 124,543.92
Interest-bearing	
Demand deposits	60,561.03
Money market savings	<u>220,512.11</u>
Total	<u>428,617.06</u>
Bank One	\$100,000.00
Wahney national Bank	100,000.00
Hancock Bank of Louisiana	100,000.00
Union-Planters Bank of LA	350,000.00
Liberty Bank	<u>100,000.00</u>
Total	<u>750,000.00</u>

Even though the pledged securities are considered uncollateralized, under the provisions of GASB Statement No. 3, Louisiana Revised Statute §38:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities with ten (10) days of being notified by the Board that the fiscal agent has failed to pay deposited funds upon demand.

**NOTE 3 - RECEIVABLES**

The following is a summary of receivables at December 31, 2000:

	<u>General Fund</u>
Court	\$ 213,973.84
Sheriff	38,828.99
Probation	213,067.39
Rent subsidy	36,250.00
Other	<u>1,889.36</u>
Sub-Total	481,797.48
Less: Allowance for Uncollectible accounts	<u>106,533.70</u>
Receivables, net	<u>375,263.78</u>

NINETEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
 NOTES TO FINANCIAL STATEMENTS  
 DECEMBER 31, 2000

#### NOTE 1. CAPITAL ASSETS

Capital asset available for the year ended December 31, 2000, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
<b>Governmental Activities</b>				
Equipment	\$ 54,700.26	\$ 17,590.44	\$ 10,851.62	\$ 61,439.08
Office furniture	<u>93,906.25</u>	<u>.00</u>	<u>.00</u>	<u>93,906.25</u>
<b>Totals at Historical Cost</b>	<b>148,606.51</b>	<b>17,590.44</b>	<b>10,851.62</b>	<b>155,345.33</b>
<b>Less Accumulated Depreciation for:</b>				
Equipment	82,614.18	11,858.44	10,851.62	74,419.99
Office furniture	<u>57,913.30</u>	<u>2,706.60</u>	<u>.00</u>	<u>60,620.00</u>
<b>Total Accumulated Depreciation for:</b>	<b>140,527.48</b>	<b>14,565.04</b>	<b>10,851.62</b>	<b>135,944.14</b>
<b>Governmental Activities Capital Assets, Net</b>	<b>\$ 8,079.03</b>	<b>\$ 3,025.40</b>	<b>\$ .00</b>	<b>\$ 11,104.43</b>

\*Depreciation expense was charged to governmental functions as follows:

General assessment	5	14,383,34
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NOTE 9 - ACCOUNTS AND OTHER PAYABLES

The following is a summary of operations of December 31, 2000:

	General Fund
Trade	\$ 10,237.61
Rent	132,824.32
Attorneys	<u>251,153.02</u>
Total	394,214.95

**NOTE B - PENSION PLAN**

**Plan Description** The Board established a pension plan in 1992. Substantially all of the employees of the Nineteenth Judicial District Indigent Defender Board are members of this plan. This defined contribution plan is invested in American Funds, a mutual fund account held at A.G. Edwards. Each participant is fully-vested at the time of the contribution and will receive future

**NINETEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2000**

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individual fund at the time of retirement.

**Funding Policy** The Board contributes 7.7% of each participant's salary. Contributions, during the year, which were 100% funded, were \$89,318.35.

While the participant is not required to make a contribution, employees are eligible to participate in the National Association of Counties (NACo) Deferred Compensation Program. The investment income, net of administrative fees, was \$140,838.77 at December 31, 2000. This is not reported on the accompanying financial statements, as all funds belong to the participants.

**NOTE 7 - OTHER POST-EMPLOYMENT BENEFITS**

Separated employees are allowed to participate in the medical insurance for a period of one year after employment. However, they must pay the premiums due. Accused vacation and sick leave at termination are negotiated individually with the Director at the time the employee leaves in accordance with the rules described in Note 1 under *Compensated Absence*.

**NOTE 8 - GRANTS AND CONTRIBUTIONS**

**Grants**

Grants received during the year from the Louisiana Indigent Defender Board are as follows:

District Assistance Fund	\$ <u>188,033.00</u>
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The District Assistance Fund grant is restricted to use for hiring/retaining additional attorneys, raising attorney salaries, providing unit support, defraying expert witness and testing cost and defraying the cost of UDB-approved CLE and training programs. It also requires a 100% match from the Board. The expenditures for each category listed is based on a percentage of the total funds.

**Contributions**

The City of Baton Rouge, Parish of East Baton Rouge, La. contributed payments benefiting Board employees as follows:

Group insurance - health	\$ 173,580.00
Group insurance - dental	15,400.00
Group insurance - life	<u>3,850.00</u>
Total	<u>192,830.00</u>

In January of 1986, the Board entered into a contract with the Louisiana Appellate Project for the utilization of its services to handle the appeals of indigent persons consisted of non-capital, felony offenses. The fee for these services is paid by the Louisiana Indigent Defender Board. These services are significant and are an integral part of the Board's purpose which would have been performed by salaried employees. Because of this, and a reasonable basis for determining

**NINETEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2000**

the value of these donated services, they have been recorded in the accompanying financial statements. The basis used was the starting salary of an attorney multiplied by the hours spent as follows:

With the approval of the Board of Directors, a settlement was extended to outside attorneys on the amounts owed to them. The offer was to accept one-third of the balance due to them as of August 21, 1999, as payment in full. The majority of the attorneys accepted in 1999. There were a few that accepted in 2000, creating contributed services realized as follows:

## NOTE 9. DONATED FACILITIES

#### NOTE 10. LEASES

The following are general commands under existing laws, are in full force:

The building lease expires on April 30, 2002, with an option to renew for one year under the same terms. Payments made during the year were \$79,247.81, which was seven payments of \$10,906.83. There is a balance due of \$102,821.32 for 2000. The lease increased every year on May 1<sup>st</sup> with the exception of the last year.

**NINETEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2000**

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The equipment lease is for a Xerox 5065 Copier. It began in July of 1997, at \$520.70 per month for sixty months. It will expire in June of 2002. Payments during the current year were \$5,248.40.

**NOTE 11 - RELATED PARTY TRANSACTIONS**

There were no transactions with related parties during the year ended December 31, 2000.

**NOTE 12 - LITIGATION AND CLAIMS**

The Board is not involved in any litigation and is not aware of any claims outstanding that are not recorded in the financial statements.

**NOTE 13 - NET ASSETS RESTATEO**

In the government-wide financial statements, capital assets not previously recorded in governmental activities were recorded in accordance with GASBS Statement No. 34. The depreciation that would have impacted the change in net assets in prior years was also considered. The restatement of beginning net assets at January 1, 2000, was computed as follows:

<b>Governmental Activities</b>	<b>Originally Stated</b>	<b>Changes</b>	<b>As Restated</b>
Capital assets	\$ .00	\$ 190,808.51	\$ 190,808.51
Accumulated depreciation	.00	(140,527.88)	(140,527.88)
Restated	220,389.79	.00	220,389.79
Unrestated	209,529.79	.00	209,529.79
<b>Totals</b>	<b>429,919.58</b>	<b>50,280.63</b>	<b>479,999.21</b>

**NOTE 14 - SUBSEQUENT EVENTS**

There were no subsequent events that would affect the financial statements between the close of the year and issuance of the financial statements.

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**REQUIRED SUPPLEMENTAL INFORMATION**  
**(PART 2 of 2)**

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**NINETEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
YEAR ENDED DECEMBER 31, 2000**

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Fines and forfeitures	\$ 1,600,000.00	\$ 1,812,208.00	\$ 5,208.00
Grant proceeds	100,000.00	109,813.00	99,813.00
Donated goods and services	125,000.00	102,810.00	67,810.00
Donated facilities	15,000.00	15,000.00	.00
Contributed services	.00	44,828.00	44,828.00
Interest earned	3,000.00	17,122.20	14,122.20
<b>Total Revenues</b>	<b>2,060,000.00</b>	<b>2,250,982.00</b>	<b>200,982.00</b>
<b>EXPENDITURES</b>			
Salaries and related benefits	1,887,000.00	1,808,387.18	(121,387.18)
Insurance	18,000.00	24,732.02	(8,732.02)
Office supplies and expenses	74,250.00	101,555.02	(27,305.02)
Capital outlay	2,000.00	17,090.44	(15,090.44)
Occupancy	150,000.00	156,120.33	2,870.67
Defense/expert witnesses	46,000.00	158,005.43	(113,005.43)
Travel	44,000.00	48,694.73	(5,694.73)
<b>Total Expenditures</b>	<b>2,099,250.00</b>	<b>2,316,589.05</b>	<b>(288,309.05)</b>
<b>Net Change in Fund Balance</b>	<b>19,750.00</b>	<b>(66,606.17)</b>	<b>(85,356.17)</b>
<b>Fund Balance, beginning</b>	<b>429,911.00</b>	<b>429,910.50</b>	<b>(.42)</b>
<b>Fund Balance, ending</b>	<b>449,661.00</b>	<b>364,304.41</b>	<b>(85,356.59)</b>

The budget amounts indicated above are the original amounts. There were no amendments made during the year.

## SUPPLEMENTAL INFORMATION



**NINETEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL  
GENERAL FUND  
YEAR ENDED DECEMBER 31, 2000**

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
Probation	\$ 32,800.00	\$ 48,885.00	\$ 8,906.00
Zachary City Court	31,800.00	28,545.00	(10,455.00)
Isler City Court	80,000.00	33,505.80	(18,994.20)
Non-Support	8,000.00	11,880.00	3,880.00
Shurtiff settlement	480,000.00	458,815.78	(21,184.22)
City Court	1,180,000.00	1,011,380.26	(168,619.74)
Juvenile Court	11,000.00	9,537.50	(1,462.50)
Bond license fee	100,000.00	147,346.28	47,346.28
Bond forfeiture	80,000.00	80,438.00	438.00
Court-ordered payments	15,000.00	20,875.00	5,875.00
<b>Total Fines and Forfeitures</b>	<b>1,807,000.00</b>	<b>1,812,308.60</b>	<b>5,308.60</b>
LIDG grants	100,000.00	189,013.00	89,013.00
Donated goods/facilities	140,000.00	297,810.00	157,810.00
Contributed services	.00	44,825.00	44,825.00
Interest earned	3,000.00	17,122.28	14,122.28
<b>TOTAL REVENUES</b>	<b>2,050,000.00</b>	<b>2,290,982.88</b>	<b>206,982.88</b>
<b>Salaries</b>	<b>1,470,000.00</b>	<b>1,483,183.12</b>	<b>(13,183.12)</b>
Retirement	85,000.00	99,318.38	(14,318.38)
Education	2,000.00	8,348.75	(6,348.75)
Payroll taxes	.00	16,944.38	(16,944.38)
Disability insurance	5,000.00	7,761.57	(2,761.57)
Group insurance	125,000.00	192,810.00	(67,810.00)
<b>Total Salaries and Related Benefits</b>	<b>1,685,000.00</b>	<b>1,808,357.18</b>	<b>(121,357.18)</b>
Workers' Compensation	.00	4,836.01	(4,836.01)
Auto	3,800.00	8,875.68	(5,075.68)
Professional liability	11,200.00	12,466.62	(1,266.62)
Other	3,000.00	1,750.74	1,249.26
<b>Total Insurance</b>	<b>18,000.00</b>	<b>24,732.02</b>	<b>(6,732.02)</b>

Continued

**NINETEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
SCHEDULE OF REVENUES AND EXPENDITURES -  
BUDGET AND ACTUAL (Continued)  
GENERAL FUND  
YEAR ENDED DECEMBER 31, 2000**

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
Office expense	\$ 10,000.00	\$ 10,450.00	\$ 2,543.00
Postage & shipping	1,000.00	1,000.00	(80.00)
Equipment maintenance	2,000.00	3,330.00	(1,330.00)
Library maintenance	10,000.00	21,701.40	(2,181.40)
Dues & subscriptions	0,000.00	0,000.00	(80.00)
Penalties & interest	300.00	100.44	199.56
Office supplies	21,000.00	23,275.00	(2,275.00)
Bank charges	100.00	210.22	(80.22)
Director's expense	500.00	500.00	.00
Leases	0,000.00	0,248.44	01.00
Bad debts	.00	23,300.00	(23,300.00)
<b>Total Office Supplies and Expense</b>	<b>74,200.00</b>	<b>101,005.02</b>	<b>(27,305.02)</b>
<b>Capital outlay</b>	<b>2,000.00</b>	<b>17,000.44</b>	<b>(15,000.44)</b>
Rent	132,000.00	132,001.32	(821.32)
Parking	7,000.00	7,720.00	(720.00)
Telephone	20,000.00	15,002.00	4,937.00
<b>Total Occupancy</b>	<b>159,000.00</b>	<b>156,120.33</b>	<b>2,879.67</b>
Investigative - professional	10,000.00	10,100.00	4,001.01
Investigative - other	2,000.00	0,000.00	(0,000.00)
Court-ordered counsel	.00	00,402.41	(00,402.41)
Contractual services	20,000.00	40,000.40	(10,000.40)
Capital defense/expert witness	.00	10,000.00	(10,000.00)
<b>Total Defense/Expert Witnesses</b>	<b>40,000.00</b>	<b>60,000.40</b>	<b>(20,000.40)</b>
Travel	1,000.00	4,000.20	(3,000.20)
Auto lease & allowance	41,000.00	40,700.75	(1,700.75)
Auto maintenance	1,000.00	2,113.72	(0,113.72)
<b>Total Travel</b>	<b>44,000.00</b>	<b>46,814.73</b>	<b>(2,814.73)</b>

(Continued)

**NINETEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
SCHEDULE OF REVENUES AND EXPENDITURES -  
(BUDGET AND ACTUAL (Continued))  
GENERAL FUND  
YEAR ENDED DECEMBER 31, 2000**

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	Budget	Actual	Variance Favorable (Unfavorable)
TOTAL EXPENDITURES	\$ 2,030,230.00	\$ 2,216,588.08	\$ (286,358.08)
Net Change in Fund Balance	19,750.00	(85,608.17)	(105,358.17)
Fund Balance, beginning	428,211.00	429,919.38	(1,708.38)
Fund Balance, ending	448,061.00	344,311.21	(103,750.79)

JOHN D. BUTLER & COMPANY  
A PROFESSIONAL ACCOUNTING CORPORATION  
P. O. BOX 78  
BRIER, LOUISIANA 70044-0078  
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(504) 775-4562

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND  
ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

March 30, 2001

To The Board Of Directors  
Nineteenth Judicial District  
Indigent Defender Board  
P.O. Box 3366  
Baton Rouge, Louisiana 70821

We have audited the general purpose financial statements of the Nineteenth Judicial District Indigent Defender Board, as of and for the year ended December 31, 2000, and have issued our report thereon dated March 30, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

**Compliance**

*As part of obtaining reasonable assurance about whether the Nineteenth Judicial District Indigent Defender Board's financial statements are free of material misstatements, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.*

**Internal Control over Financial Reporting**

In planning and performing our audit, we considered the Nineteenth Judicial District Indigent Defender Board's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements.

and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the Nineteenth Judicial District Indigent Defender Board in a separate letter dated March 30, 2001.

This report is intended solely for the information and use of the Board of Directors management and the Legislative Auditor and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statute §24:513, this report is distributed by the Legislative Auditor as a public document.

Sincerely,



John D. Butler & Company  
A Professional Accounting Corporation

**NINETEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED DECEMBER 31, 2000**

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We have audited the financial statements of the Nineteenth Judicial District Indigent Defender Board as of and for the year ended December 31, 2000, and have issued our report thereon dated March 30, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our audit of the financial statements as of December 31, 2000, resulted in an unqualified opinion.

**Section I      Summary of Auditor's Reports**

**A.      Report on Compliance and Internal Control Material to the Financial Statements**

Compliance	Compliance Material to F/S	<input checked="" type="checkbox"/>	No
Internal Control	Material Weakness	<input checked="" type="checkbox"/>	No
	Reportable Condition	<input checked="" type="checkbox"/>	No

**B.      Federal Awards**

N/A

**C.      Identification of Major Programs**

N/A

**Section II      Financial Statement Findings**

N/A

**Section III      Federal Award Findings and Questioned Costs**

N/A

**JOHN D. BUTLER & COMPANY**  
A PROFESSIONAL ACCOUNTING CORPORATION  
P. O. BOX 38  
BARKER, LOUISIANA 70004-0038  
  
LITON 775-4882

**MANAGEMENT LETTER**

March 30, 2001

Michael Mitchell, Executive Director  
Nineteenth Judicial District Indigent Defender Board  
P. O. Box 3354  
Baton Rouge, Louisiana 70821

We have audited the financial statements of the Nineteenth Judicial District Indigent Defender Board as of and for the year ended December 31, 2000, and have issued our report thereon dated March 30, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

During the course of our examination, we became aware of the following matters which represent immaterial deviations of compliance or suggestions for improved internal controls.

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**MANAGEMENT POINTS**

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**MD0.1 DISBURSEMENT AUTHORIZATION**

**Condition/Cause:** Invoices do not include evidence of approval from the Director.

**Criteria:** The Director is given authority to disburse funds through the approval of the annual budget. While he signs all checks, there should be evidence that he has reviewed the accompanying invoice. This process helps to segregate duties involved with financial transactions - the individual that processes invoices and records them in the general ledger should be different from the individual that approves them. This procedure also provides additional review for reasonableness of purpose and amount.

**Effect:** Failure to properly approve all invoices allows for the disbursement of funds for inappropriate reasons. It also eliminates review by an additional individual that may detect errors that were missed upon original review.

Michael Micholi  
Nineteenth Judicial District Indigent Defender Board  
March 30, 2001  
Page Two

*Recommendation* We recommend that the Director initial all invoices at the time that they are reviewed and the corresponding checks signed.

We recommend that management address the foregoing issues as an improvement to operations. We are available to further explain these suggestions or help implement the recommendations.

Sincerely,

A handwritten signature in dark ink, appearing to read "John D. Butler". The signature is written in a cursive, flowing style.

John D. Butler & Company  
A Professional Accounting Corporation



**NINETEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS  
YEAR ENDED DECEMBER 31, 2000**

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**Section I      Compliance and Internal Control**

N/A

**Section II      Compliance and Internal Control Material to Federal Awards**

N/A

**Section III     Management Letter**

<b>M99.1 Miscoding FY 12/99</b>	To review general ledger for obvious errors	<b>Partially Resolved</b>
<b>M99.2 Basis of Accounting FY 12/99</b>	To prepare books on the modified accrual basis of accounting	<b>Resolved</b>
<b>M99.3 One-side Journal Entries FY 12/99</b>	To review general ledger for obvious errors	<b>Partially Resolved</b>

**NINETEENTH JUDICIAL DISTRICT INDIGENT DEFENDER BOARD  
MANAGEMENT'S CORRECTIVE ACTION PLAN  
YEAR ENDED DECEMBER 31, 2003**

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**Section I      Compliance and Internal Control Material to the Financial Statements**

NA

**Section II      Compliance and Internal Control Material to Federal Awards**

NA

**Section III     Management Letter**

<b>MOU.1 Disbursement Authorization</b>	<i>Contact: Michael Mitchell, Director Plan: Director will initial all invoices Completion Date: 5/04</i>
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